



CANNON BUILDING
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**STATE OF DELAWARE
BOARD OF ACCOUNTANCY**

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| PUBLIC MEETING MINUTES: | BOARD OF ACCOUNTANCY |
| DATA AND TIME: | Wednesday, December 18, 2013 at 9:00 a.m. |
| PLACE: | 861 Silver Lake Boulevard, Dover, Delaware Conference Room B , second floor of the Cannon Building |
| MINUTES APPROVED: | January 15, 2014 |

MEMBERS PRESENT

Jeffrey Premo, Professional Member, President
Judith Scarborough, Professional Member
Karen Smith, Professional Member
Robert Paretta, Educational Member
John McManus, Professional Member
Gary Pippin, Public Member

ABSENT

Kathryn Schultz, Professional Member, Secretary
Robert Mosch, Professional Member

DIVISION STAFF/DEPUTY ATTORNEY GENERAL

Kevin Maloney, Deputy Attorney General
LaTonya Brown, Administrative Specialist II

ALSO PRESENT

Dana Rubenstein, Delaware Society of CPA

CALL TO ORDER

Mr. Premo called the meeting to order at 9:35 am.

REVIEW OF MINUTES

A motion was made by Mr. McManus, seconded by Mr. Premo, to approve the amended minutes dated November 20, 2013. The motion carried unanimously.

UNFINISHED BUSINESS

Re-Review of Applications

A motion was made by Ms. Smith, seconded by Mr. McManus, to approve the application of Scoey Alexander. The motion carried unanimously.

NEW BUSINESS

Review of Combined CPA Certificate and Permit Applications

A motion was made by Mr. Pippin, seconded by Mr. Paretta, to approve the applications of Elena Collins, Jessica Faford, Jennifer Steele, Naama Maya, Lubna Yasmeeen Anwar, Amit Makwana, Dawn Briggs and Gregory Hsin Yueh Wu. The motion carried unanimously.

Review of CPA Permit Applications

A motion was made by Ms. Scarborough, seconded by Mr. Pippin, to approve the applications of Julie Slot, James Piazza and Emi Nakamura. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. Pippin, to table the application of Satoshi Tajima pending 8 credit hours in Tax and 24 semester hours total. The motion carried unanimously.

Review of Firm Applications

A motion was made by Mr. Paretta, seconded by Mr. McManus, to approve the Firm applications of Delong Zhou, CPA and BH Fisher, CPA. The motion carried unanimously.

Review of CPE Course

A motion was made by Mr. Paretta, seconded by Mr. McManus, to approve the ethics course from Loscalzo Associates. The motion carried unanimously.

A motion was made by Mr. Paretta, seconded by Mr. McManus, to table the ethics course from Western CPE Compliance due to no Delaware specific case studies provided. The motion carried unanimously.

Ratification of CPA Certificate Applications

No Ratifications

Complaint Status

| | |
|----------|--------------------------------------|
| 04-03-11 | Referred to AG |
| 04-03-13 | Referred to AG |
| 04-02-12 | Referred to AG |
| 04-04-12 | Awaiting Formal Complaint Assignment |
| 04-02-13 | Referred to AG |
| 04-01-13 | Open |
| 04-01-13 | Open |
| 04-12-12 | Assigned to Hearing Officer |
| 04-13-12 | Open |
| 04-14-12 | Closed |

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|----------|----------------|
| 04-15-12 | Open |
| 04-04-13 | Open |
| 04-05-13 | Open |
| 04-06-13 | Referred to AG |
| 04-07-13 | Open |
| 04-08-13 | Open |
| 04-09-13 | Open |

Correspondence

None

OTHER BUSINESS BEFORE THE BOARD

Update on ALD

Ms. Brown informed the Board that Ms. Greenly is working on the second round of test files and working on the SQL statement adding in all of the additional fields. Ms. Caldwell informed the division that progress is being made and that Delaware should be going live soon.

Audit Update

Ms. Brown questioned how much time the Board is willing to allow licensees to hand in their deficient documents. The Board decided to allow 60 days for licensees to submit the documents. Mr. McManus suggested that the Board add an affidavit for the licensees to sign for the next renewal stating that they understand the requirements and citing 11.2.3 of the code. Mr. McManus will draft wording for the affidavit.

Delaware Code

A motion was made by Mr. McManus, seconded by Ms. Smith to authorize Mr. Maloney to submit the proposed regulatory language citing the code to the Registrar of Regulations. Mr. Maloney stated that because he was out of the office he missed the deadline (12/15/13) but he will still try to forward it to the Registrar and try to get it on the January registrar.

Ms. Scarborough has continued to work on the revised Delaware Code. Copies of this were distributed to each Board member. Comments should be emailed to Ms. Scarborough by January 8th. This will be placed on the Agenda for the January meeting.

PUBLIC COMMENT

None

NEXT SCHEDULED MEETING

The next meeting will be held January 15, 2014 at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

ADJOURNMENT

A motion was made by Mr. Paretta, seconded by Ms. Smith, to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 11:28 a.m.

Respectfully submitted,

A handwritten signature in black ink, reading "LaTonya Brown". The signature is written in a cursive, flowing style with a large initial "L" and a long, sweeping underline.

LaTonya Brown
Administrative Specialist II